



CANNON BUILDING
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**STATE OF DELAWARE
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
DATA AND TIME:	Wednesday, June 17, 2015 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	July 15, 2015

MEMBERS PRESENT

Karen Smith, Professional Member
Alison Houck, Professional Member
Robert Paretta, Educational Member, Secretary
Robert Mosch, Professional Member
John McManus, Professional Member

ABSENT

Kathryn Schultz, Professional Member, President
Gary Pippin, Public Member
Judith Scarborough, Professional Member
Prameela Kaza, Public Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Kevin Maloney, Deputy Attorney General
LaTonya Brown, Administrative Specialist II

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA

CALL TO ORDER

Mr. Mosch called the meeting to order at 9:41 am.

REVIEW OF MINUTES

A motion was made by Mr. Paretta seconded by Mr. McManus, to approve the minutes dated May 20, 2015. The motion carried unanimously.

Unfinished Business

Re-review of Applications

A motion was made by Mr. Paretta, seconded by Ms. Smith, to approve the application of Travis Milnes. The motion carried unanimously.

A motion was made by Mr. Paretta, seconded by Ms. Smith, to approve the application of Xaigany Henriques. The motion carried unanimously.

New Business

Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. McManus, to approve the application of Jonathan Schaefer. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus, to approve the application of Sylwia Wisniewska. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to table the application of Gaurav Jolly. The Board has requested that Mr. Jolly show proof of a bachelorette degree or higher. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Matthew Bristow. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Andrew Hazzard. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Stephen Schell. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Matthew Gavin. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. McManus, to approve the application of Keith Kahn. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus, to table the application of Constantin Levantian. Mr. Levantian needs to submit proof of passing the AICPA Ethics Exam. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus, to approve the application of Brian Hecker. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to table the application of Christopher Watts. Mr. Watts submitted too many self-study courses. The Board also requested that Mr. Watts submit a completed CPE log. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Robert Paretta. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to table the application of Yunli Ni. The Board requested that Ms. Ni submit a completed CPE log. The motion carried unanimously.

Review of Firm Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the Firm application of Sussex Accounting, LLC. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the Firm application of Robert Dieterle. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve DPR to take administrative action to inform Clark, Schaefer, Hackett & Company that a firm permit is not needed because they don't have an office in Delaware. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve DPR to take administrative action to inform Blum, Shapiro & Company P.C. that a firm permit is not needed because they don't have an office in Delaware. The motion carried unanimously.

Ratification of CPA Certificate Applications

A motion was made by Mr. Mosch, seconded by Mr. Paretta to approve the ratification of CPA Certificate application of Choonwon Kim. The motion carried unanimously.

Review of Delaware Specific Ethics Course

A motion was made by Mr. Mosch, seconded by Mr. Paretta to approve the ethics course provided by Loscalzo Associates. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta to table the ethics course provided by FurtherEd. None of the pages that are referenced is where the information is. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta to table the ethics course provided by Wolters Kluwer, CCH. Case studies are provided but none are Delaware specific examples, as required.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to table the ethic courses provided by Pass Online, The Borek Group, LLC, CPEasy, and Professional Education Services. The motion carried unanimously. The Board will review the 4 Delaware Ethics courses and have a decision at the July 15, 2015 scheduled Board meeting. The Board members that are reviewing them are as follows:

- Pass Online- Karen Smith
- The Borek Group, LLC- Kathy Schultz
- CPEasy- Alison Houck
- Professional Education Services- Robert Mosch

Review and Consideration of Hearing Officer's Recommendation

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to approve the Consent Agreement, with modifications, for Divya Raju. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to approve the Consent Agreement for Benoit Aguila. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta to approve the Consent Agreement for Svetlana Hanna. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta to approve the Consent Agreement for Janet Pallasigui. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta to approve the Consent Agreement for Kristeen Major. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta to approve the Consent Agreement for Ryosuke Matsuzaki. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta to approve the Consent Agreement for Takahiro Kinoshita. The motion carried unanimously.

+Complaint Status

04-05-13	Assigned to Hearing Officer
04-03-14	Open
04-04-14	Referred to AG
04-01-15	Open
04-02-15	Open

CORRESPONDENCE

Letter from Amy Blumenstein

Ms. Brown presented the Board with a letter from Amy Blumenstein requesting an exception and extension of time for the continuing education requirements. The Board denied Ms. Blumenstein's request.

Email from Barbara Schoenberg

Ms. Brown presented the Board with an email from Barbara Schoenberg requesting an extension of time for the continuing education requirements. The Board approved Ms. Schoenberg's request for an extension.

Email from Karen Chrisler

Ms. Brown presented the Board with an email from Karen Chrisler requesting an extension of time for the continuing education requirements. The Board approved Ms. Chrisler's request for an extension.

OTHER BUSINESS BEFORE THE BOARD

Delaware Code

Mr. Maloney informed the Board that there is no status update.

Review of application checklist

Ms. Brown presented the Board with the application checklist that the credentialing department uses to credential the applications. The Board reviewed the checklist and made one amendment to the CPA Certificate checklist. The Board requested that the form state “Confirmation of Associates degree or higher” instead of “Confirmation of Bachelor’s degree or higher” because up until the year 2012 you could have an Associate’s degree.

The Board decided to table the CPA Permit to Practice Instruction sheet for review. The Board will discuss the possible amendments at the next board meeting.

Review of Audit Notice

Ms. Brown presented the Board with an updated Audit Notice (with the amendments that the board requested). The Board reviewed the Audit Notice and they are satisfied with the amendments.

PUBLIC COMMENT

Dana Rubenstein questioned if there is a document that can be submitted to the Board for a firm address change, change of firm ownership, and firm name change. Mr. Maloney referenced Section 111 (g) of the DE Code. Ms. Brown stated that she will work with Ms. Rubenstein regarding the forms and the Board will discuss this at the next scheduled board meeting.

NEXT SCHEDULED MEETING

The next meeting will be held July 15, 2015 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Mr. Mosch seconded by Mr. McManus to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 10:58 a.m.

Respectfully submitted,

A handwritten signature in black ink that reads "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown
Administrative Specialist II